

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

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In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. <sup>1</sup>	

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3566-LTS
EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

-----X

**COVER SHEET TO FORTY-SIXTH MONTHLY FEE APPLICATION OF  
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS  
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR  
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE  
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF  
FEBRUARY 1, 2021 THROUGH FEBRUARY 28, 2021**

<sup>1</sup> The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	February 1, 2021 through February 28, 2021
Amount of compensation sought as actual, reasonable and necessary:	\$121.50
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$121.50

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's forty-sixth monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for February 2021.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On May 27, 2021 sent to:

**Counsel for the Oversight Board:**

Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036  
Attn: Martin J. Bienenstock, Esq.,  
[mbienenstock@proskauer.com](mailto:mbienenstock@proskauer.com)  
Ehud Barak, Esq., [ebarak@proskauer.com](mailto:ebarak@proskauer.com)

Proskauer Rose LLP  
70 West Madison Street, Chicago, IL 60602  
Attn: Paul V. Possinger, Esq.,  
[ppossinger@proskauer.com](mailto:ppossinger@proskauer.com)

**Counsel for AAFAF:**

O'Melveny & Myers LLP  
Times Square Tower, 7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq., [jrapisardi@omm.com](mailto:jrapisardi@omm.com)  
Suzanne Uhland, Esq., [suhland@omm.com](mailto:suhland@omm.com)  
Diana M. Pérez, Esq., [dperez@omm.com](mailto:dperez@omm.com)

**Counsel for PR Fiscal Agency and Financial  
Advisory Authority:**

Marini Pietrantoni Muñoz LLC  
MCS Plaza Suite 500, 255 Ponce de León Ave.  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.,  
[lmardini@mpmlawpr.com](mailto:lmardini@mpmlawpr.com)  
Carolina Velaz-Rivero, Esq., [cvelaz@mpmlawpr.com](mailto:cvelaz@mpmlawpr.com)

**Office of the United States Trustee District of PR:**

Edif. Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
Re: In re: Commonwealth of Puerto Rico  
Attn: Monsita Lecaroz, Esq.,  
[monsita.lecaroz@usdoj.gov](mailto:monsita.lecaroz@usdoj.gov)

**Counsel for the Official Committee of Unsecured  
Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despina, Esq.,  
[lucdespins@paulhastings.com](mailto:lucdespins@paulhastings.com)

Casillas, Santiago & Torres, LLC  
El Caribe Office Building, 53 Palmeras Street, Suite  
1601  
San Juan, PR 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.,  
[jcasillas@cstlawpr.com](mailto:jcasillas@cstlawpr.com)  
Alberto J.E. Añeses Negrón, Esq.,  
[aaneses@cstlawpr.com](mailto:aaneses@cstlawpr.com)

**Counsel for the Official Committee of Retired  
Employees:**

Bennazar, García & Millian, C.S.P.  
Union Plaza, PH-A Piso 18, 416 Ave. Ponce de León  
Hato Rey, PR 00918  
Attn: A.J. Bennazar-Zequeira, Esq., [ajb@bennazar.org](mailto:ajb@bennazar.org)

Jenner & Block LLP  
919 Third Ave  
New York NY 10022  
Attn: Robert Gordon, Esq., [rgordong@jenner.com](mailto:rgordong@jenner.com)  
Richard Levin, Esq., [rlevin@jenner.com](mailto:rlevin@jenner.com)

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq., [csteeg@jenner.com](mailto:csteeg@jenner.com)  
Melissa Root, Esq., [mroot@jenner.com](mailto:mroot@jenner.com)

**PR Department of Treasury:**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting, [Reylam.Guerra@hacienda.pr.gov](mailto:Reylam.Guerra@hacienda.pr.gov)  
Omar E. Rodríguez-Pérez, CPA, Assistant  
Secretary of Central Accounting,  
[Rodriguez.Omar@hacienda.pr.gov](mailto:Rodriguez.Omar@hacienda.pr.gov)  
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary  
of Internal Revenue and Tax Policy  
[angel.pantoja@hacienda.pr.gov](mailto:angel.pantoja@hacienda.pr.gov)  
Francisco Parés-Alicea, Secretary of the Treasury,  
[Francisco.pares@hacienda.pr.gov](mailto:Francisco.pares@hacienda.pr.gov)  
Francisco Pena Montanez, CPA, Assistant Secretary of  
the Treasury, [Francisco.Pena@hacienda.pr.gov](mailto:Francisco.Pena@hacienda.pr.gov)

**Counsel for the Fee Examiner:**

EDGE Legal Strategies, PSC  
252 Ponce de León Av, Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo, Esq., [elugo@edgelegalpr.com](mailto:elugo@edgelegalpr.com)

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler, [KStadler@gklaw.com](mailto:KStadler@gklaw.com)

<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Legal Fees for the Period February 1 through February 28, 2021</u></b>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Ubaldo M. Fernandez	Jr. Member	Litigation	\$ 225.00	0.60	\$ 135.00
	<b>Totals</b>			<b>0.60</b>	<b>\$ 135.00</b>
	<b>Less: 10% Courtesy discount</b>				<b>\$ (13.50)</b>
<b>SUMMARY OF LEGAL FEES</b>					<b>\$ 121.50</b>
<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Disbursements for the Period February 1 through February 28, 2021</u></b>					
Description - Expenses			Amounts		
	<b>Totals</b>		<b>\$</b>		<b>-</b>
<b>SUMMARY OF DISBURSEMENTS</b>			<b>\$</b>		<b>-</b>

<b><u>ERS TITLE III</u></b>			
<b><u>Summary of Legal Fees for the Period February 1 through February 28, 2021</u></b>			
<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
224	Fee Applications-O&B	0.60	135.00
			<b>\$ 135.00</b>
	<b>Less: 10% Courtesy Discount</b>		<b>\$ (13.50)</b>
	<b>TOTALS</b>	<b>0.60</b>	<b>\$ 121.50</b>

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$109.35, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$109.35.

**Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández  
Ubaldo M. Fernández  
O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Ste. 800  
San Juan, PR 00918-1813  
Tel: (787) 282-5786  
Fax: (787) 753-8944



**Exhibit A**

250 AVE MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

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February 28, 2021

FOMB IN RE ERS TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

ESOL VIVE MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

February 28, 2021  
Bill #: 393812  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending February 28, 2021:

**Client.Matter: P1704 - 0**

**RE: GENERAL**

Total Professional Services	\$ 135.00
Less Discount	<u>\$ -13.50</u>
Net Professional Services	\$ 121.50
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 121.50</b>

IN ACCOUNT WITH

ESQ. URBEN MUNOZ BARRERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1704 . 0

RE: GENERAL

**PROFESSIONAL SERVICES**

Date	Atty	Task	Description	Hours	Rate	Amount
2/17/21	UMF	224	Draft O&B's monthly fee application for the period of October 2020 in the Title III case for the ERS.	.20	225.00	45.00
2/18/21	UMF	224	Draft O&B's monthly fee application for the period of November 2020 in the Title III case of the ERS.	.20	225.00	45.00
2/19/21	UMF	224	Draft monthly fee application of O&B for the period of December 2020 in the Title III case of ERS.	.20	225.00	45.00

TOTAL PROFESSIONAL SERVICES \$ 135.00

Less Discount \$ -13.50

NET PROFESSIONAL SERVICES: \$ 121.50

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Hours	Rate	Total
UBALDO M. FERNANDEZ BARRERA	.60	225.00	135.00
<b>Total</b>	<b>.60</b>		<b>\$ 135.00</b>

**TOTAL THIS INVOICE \$ 121.50**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

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In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. <sup>1</sup>	

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3566-LTS
EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

-----X

**COVER SHEET TO FORTY-SEVENTH MONTHLY FEE APPLICATION OF  
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS  
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR  
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE  
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF  
MARCH 1, 2021 THROUGH MARCH 31, 2021**

<sup>1</sup> The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	March 1, 2021 through March 31, 2021
Amount of compensation sought as actual, reasonable and necessary:	\$1,499.40
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$1,499.40

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's forty-seventh monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for March 2021.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On June 1, 2021 sent to:

**Counsel for the Oversight Board:**

Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036  
Attn: Martin J. Bienenstock, Esq.,  
[mbienenstock@proskauer.com](mailto:mbienenstock@proskauer.com)  
Ehud Barak, Esq., [ebarak@proskauer.com](mailto:ebarak@proskauer.com)

Proskauer Rose LLP  
70 West Madison Street, Chicago, IL 60602  
Attn: Paul V. Possinger, Esq.,  
[ppossinger@proskauer.com](mailto:ppossinger@proskauer.com)

**Counsel for AAFAF:**

O'Melveny & Myers LLP  
Times Square Tower, 7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq., [jrapisardi@omm.com](mailto:jrapisardi@omm.com)  
Suzanne Uhland, Esq., [suhland@omm.com](mailto:suhland@omm.com)  
Diana M. Pérez, Esq., [dperez@omm.com](mailto:dperez@omm.com)

**Counsel for PR Fiscal Agency and Financial  
Advisory Authority:**

Marini Pietrantoni Muñoz LLC  
MCS Plaza Suite 500, 255 Ponce de León Ave.  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.,  
[lmardini@mpmlawpr.com](mailto:lmardini@mpmlawpr.com)  
Carolina Velaz-Rivero, Esq., [cvelaz@mpmlawpr.com](mailto:cvelaz@mpmlawpr.com)

**Office of the United States Trustee District of PR:**

Edif. Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
Re: In re: Commonwealth of Puerto Rico  
Attn: Monsita Lecaroz, Esq.,  
[monsita.lecaroz@usdoj.gov](mailto:monsita.lecaroz@usdoj.gov)

**Counsel for the Official Committee of Unsecured  
Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despina, Esq.,  
[lucdespins@paulhastings.com](mailto:lucdespins@paulhastings.com)

Casillas, Santiago & Torres, LLC  
El Caribe Office Building, 53 Palmeras Street, Suite  
1601  
San Juan, PR 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.,  
[jasillas@cstlawpr.com](mailto:jasillas@cstlawpr.com)  
Alberto J.E. Añeses Negrón, Esq.,  
[aaneses@cstlawpr.com](mailto:aaneses@cstlawpr.com)

**Counsel for the Official Committee of Retired  
Employees:**

Bennazar, García & Millian, C.S.P.  
Union Plaza, PH-A Piso 18, 416 Ave. Ponce de León  
Hato Rey, PR 00918  
Attn: A.J. Bennazar-Zequeira, Esq., [ajb@bennazar.org](mailto:ajb@bennazar.org)

Jenner & Block LLP  
919 Third Ave  
New York NY 10022  
Attn: Robert Gordon, Esq., [rgordong@jenner.com](mailto:rgordong@jenner.com)  
Richard Levin, Esq., [rlevin@jenner.com](mailto:rlevin@jenner.com)

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq., [csteegen@jenner.com](mailto:csteegen@jenner.com)  
Melissa Root, Esq., [mroot@jenner.com](mailto:mroot@jenner.com)

**PR Department of Treasury:**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting, [Reylam.Guerra@hacienda.pr.gov](mailto:Reylam.Guerra@hacienda.pr.gov)  
Omar E. Rodríguez-Pérez, CPA, Assistant  
Secretary of Central Accounting,  
[Rodriguez.Omar@hacienda.pr.gov](mailto:Rodriguez.Omar@hacienda.pr.gov)  
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary  
of Internal Revenue and Tax Policy  
[angel.pantoja@hacienda.pr.gov](mailto:angel.pantoja@hacienda.pr.gov)  
Francisco Parés-Alicea, Secretary of the Treasury,  
[Francisco.pares@hacienda.pr.gov](mailto:Francisco.pares@hacienda.pr.gov)  
Francisco Pena Montanez, CPA, Assistant Secretary of  
the Treasury, [Francisco.Pena@hacienda.pr.gov](mailto:Francisco.Pena@hacienda.pr.gov)

**Counsel for the Fee Examiner:**

EDGE Legal Strategies, PSC  
252 Ponce de León Av, Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo, Esq., [elugo@edgelegalpr.com](mailto:elugo@edgelegalpr.com)

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler, [KStadler@gklaw.com](mailto:KStadler@gklaw.com)



<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Legal Fees for the Period March 1 through March 31, 2021</u></b>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Julio Pietrantoni	Special Counsel	Corporate	\$360.00	0.40	144.00
Hermann D. Bauer	Member	Litigation	\$315.00	0.80	252.00
José R. Cacho	Member	Corporate	\$350.00	0.20	70.00
Rosa M. Lazaro	Member	Corporate	\$350.00	2.70	945.00
Paula A. Gonzalez Montalvo	Associate	Litigation	\$185.00	0.40	74.00
Gabriel Miranda Rivera	Associate	Litigation	\$190.00	0.80	152.00
Milagros Marciano Baez	Paralegal	Litigation	\$145.00	0.20	29.00
	<b>Totals</b>			<b>5.50</b>	<b>\$ 1,666.00</b>
	<b>Less: 10% Courtesy discount</b>				<b>\$ (166.60)</b>
<b>SUMMARY OF LEGAL FEES</b>					<b>\$ 1,499.40</b>
<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Disbursements for the Period March 1 through March 31, 2021</u></b>					
<b>Description - Expenses</b>			<b>Amounts</b>		
<b>Totals</b>			<b>\$ -</b>		
<b>SUMMARY OF DISBURSEMENTS</b>			<b>\$ -</b>		

<b><u>ERS TITLE III</u></b>			
<b><u>Summary of Legal Fees for the Period March 1 through March 31, 2021</u></b>			
<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
206	Documents Filed on Behalf of the Board	1.20	226.00
210	Analysis and Strategy	0.30	94.50
219	Docketing	0.20	29.00
222	Claims and Claims Objections	3.80	1,316.50
			<b>\$ 1,666.00</b>
	<b>Less: 10% Courtesy Discount</b>		<b>\$ (166.60)</b>
	<b>TOTALS</b>	<b>5.50</b>	<b>\$ 1,499.40</b>

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$1,349.46, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$1,349.46.

**Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández  
Ubaldo M. Fernández  
O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Ste. 800  
San Juan, PR 00918-1813  
Tel: (787) 282-5786  
Fax: (787) 753-8944

**Exhibit A**

850 AVE MUNOZ BENITEZ, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

---

March 31, 2021

FOMB IN RE ERS TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

ESSAYE MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

March 31, 2021  
Bill #: 393854  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
March 31, 2021:

**Client.Matter: P1704 - 0**

**RE: GENERAL**

Total Professional Services	\$ 1,666.00
Less Discount	<u>\$ -166.60</u>
Net Professional Services	\$ 1,499.40
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 1,499.40</b>

O'NEILL & BORGES LLC

Client.Matter: P1704 . 0

RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
3/05/21	MMB	219	Docket court notice received by email dated March 3, 2021, regarding order dkt. 1087 setting procedures for March 11, 2021 hearing - H. Bauer, U. Fernandez.	.10	145.00	14.50
3/15/21	GMR	206	File the Eighth Interim Fee Application of Alvarez & Marsal North America, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor to the Financial Oversight and Management Board of Puerto Rico as Representative of the Employee Retirement System of the Government of the Commonwealth of Puerto Rico from October 1, 2020 through January 31, 2021 in Case No. 17-3566.	.20	190.00	38.00
3/15/21	GMR	206	File the Notice of Filing of Eighth Interim Fee Application of Alvarez & Marsal North America, LLC for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Advisor to the Financial Oversight and Management Board of Puerto Rico as Representative of the Employee Retirement System of the Government of the Commonwealth of Puerto Rico from October 1, 2020 through January 31, 2021 in Case No. 17-3566.	.20	190.00	38.00



Bill #: 393854

March 31, 2021

3/16/21	GMR	206	Review the Third Interim Application of the Brattle Group, Inc. for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Economic Consultant to Proskauer Rose LLP, as Legal Counsel to and on Behalf of the Financial Oversight and Management Board for Puerto Rico, as representative of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, for the Eleventh Interim Fee Period from October 1, 2020 through January 31, 2021 through the court's electronic filing system.	.20	190.00	38.00
3/16/21	GMR	206	File the Third Interim Application of the Brattle Group, Inc. for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Economic Consultant to Proskauer Rose LLP, as Legal Counsel to and on Behalf of the Financial Oversight and Management Board for Puerto Rico, as representative of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, for the Eleventh Interim Fee Period from October 1, 2020 through January 31, 2021 through the court's electronic filing system in Case No. 17-3566.	.20	190.00	38.00
3/17/21	JRC	222	Email exchanges R. Lazaro, H. Bauer and J. Pietrantonio relating to claim against GDB in ERS Title III proceeding.	.20	350.00	70.00
3/17/21	RML	222	Review documents and allegation on AEELA proof of claims. (1.0) Tel. conf. with P. Possinger, B. Rosen and L. Stafford regarding proof of claims including AEELA. (0.7) Review claims related to GDB. (0.3)	2.00	350.00	700.00
3/17/21	RML	222	Email exchanges J. Pietrantonio, H. Bauer and J. Cacho relating to claim against GDB in ERS Title III proceeding.	.20	350.00	70.00
3/17/21	JP	222	Email exchanges R. Lazaro, H. Bauer and J. Cacho relating to claim against GDB in ERS Title III proceeding (0.2); review claim (0.2).	.40	360.00	144.00
3/17/21	HDB	222	Review e-mails regarding AEELA's claims against GDB.	.30	315.00	94.50
3/17/21	HDB	222	Email exchanges R. Lazaro, J. Pietrantonio and J. Cacho relating to claim against GDB in ERS Title III proceeding.	.20	315.00	63.00

Bill #: 393854

March 31, 2021

3/19/21	PAG	206	File the Tenth Interim Fee Application of Proskauer Rose LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys for the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtor, The Employees Retirement System of the Government of Puerto Rico, for the Period June 1, 2020 through September 30, 2020 and Notice of Annual Rate Adjustment Provided in Original Engagement Letter, at 17-03566-LTS, docket no. 1112.	.20	185.00	37.00
3/19/21	PAG	206	File Notice of Filing of the Tenth Interim Fee Application of Proskauer Rose LLP for Compensation for Services Rendered and Reimbursement of Expenses Incurred as Attorneys for the Financial Oversight and Management Board for Puerto Rico, as Representative of the Debtor, The Employees Retirement System of the Government of Puerto Rico, for the Period June 1, 2020 through September 30, 2020 and Notice of Annual Rate Adjustment Provided in Original Engagement Letter, at 17-03566-LTS, docket no. 1113.	.20	185.00	37.00
3/22/21	RML	222	Draft response to L. Stafford to inquiries regarding claims filed by AAELA.	.50	350.00	175.00
3/23/21	HDB	210	Review legal issues regarding Cooperativas' rights upon borrower default of loans with recourse to employer contributions.	.30	315.00	94.50
3/30/21	MMB	219	Docket court notice received by email dated March 30, 2021, regarding order dkt. 1114 setting deadline to file joint statement - H. Bauer, U. Fernandez.	.10	145.00	14.50

TOTAL PROFESSIONAL SERVICES	\$ 1,666.00
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Less Discount	<u>\$ -166.60</u>
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NET PROFESSIONAL SERVICES:	\$ 1,499.40
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**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
JOSE R. CACHO	.20	350.00	70.00
ROSA M. LAZARO	2.70	350.00	945.00
JULIO PIETRANTONI	.40	360.00	144.00

Bill #: 393854

March 31, 2021

HERMANN BAUER	.80	315.00	252.00
PAULA A. GONZALEZ MONTALVO	.40	185.00	74.00
GABRIEL MIRANDA RIVERA	.80	190.00	152.00
MILAGROS MARCANO BAEZ	.20	145.00	29.00
<b>Total</b>	<b>5.50</b>		<b>\$ 1,666.00</b>

**TOTAL THIS INVOICE**

**\$ 1,499.40**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. <sup>1</sup>	

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3566-LTS
EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

-----X

**COVER SHEET TO FORTY-EIGHTH MONTHLY FEE APPLICATION OF  
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS  
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR  
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE  
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF  
APRIL 1, 2021 THROUGH APRIL 30, 2021**

<sup>1</sup> The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	April 1, 2021 through April 30, 2021
Amount of compensation sought as actual, reasonable and necessary:	\$26.10
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$26.10

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's forty-eighth monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for April 2021.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On July 7, 2021 sent to:

**Counsel for the Oversight Board:**

Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036  
Attn: Martin J. Bienstock, Esq.,  
[mbienstock@proskauer.com](mailto:mbienstock@proskauer.com)  
Ehud Barak, Esq., [ebarak@proskauer.com](mailto:ebarak@proskauer.com)

Proskauer Rose LLP  
70 West Madison Street, Chicago, IL 60602  
Attn: Paul V. Possinger, Esq.,  
[ppossinger@proskauer.com](mailto:ppossinger@proskauer.com)

**Counsel for AAFAF:**

O'Melveny & Myers LLP  
Times Square Tower, 7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq., [jrapisardi@omm.com](mailto:jrapisardi@omm.com)  
Suzanne Uhland, Esq., [suhland@omm.com](mailto:suhland@omm.com)  
Diana M. Pérez, Esq., [dperez@omm.com](mailto:dperez@omm.com)

**Counsel for PR Fiscal Agency and Financial  
Advisory Authority:**

Marini Pietrantoni Muñoz LLC  
MCS Plaza Suite 500, 255 Ponce de León Ave.  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.,  
[lmardini@mpmlawpr.com](mailto:lmardini@mpmlawpr.com)  
Carolina Velaz-Rivero, Esq., [cvelaz@mpmlawpr.com](mailto:cvelaz@mpmlawpr.com)

**Office of the United States Trustee District of PR:**

Edif. Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
Re: In re: Commonwealth of Puerto Rico  
Attn: Monsita Lecaroz, Esq.,  
[monsita.lecaroz@usdoj.gov](mailto:monsita.lecaroz@usdoj.gov)

**Counsel for the Official Committee of Unsecured  
Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despina, Esq.,  
[lucdespins@paulhastings.com](mailto:lucdespins@paulhastings.com)

Casillas, Santiago & Torres, LLC  
El Caribe Office Building, 53 Palmeras Street, Suite  
1601  
San Juan, PR 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.,  
[jcasillas@cstlawpr.com](mailto:jcasillas@cstlawpr.com)  
Alberto J.E. Añeses Negrón, Esq.,  
[aaneses@cstlawpr.com](mailto:aaneses@cstlawpr.com)

**Counsel for the Official Committee of Retired  
Employees:**

Bennazar, García & Millian, C.S.P.  
Union Plaza, PH-A Piso 18, 416 Ave. Ponce de León  
Hato Rey, PR 00918  
Attn: A.J. Bennazar-Zequeira, Esq., [ajb@bennazar.org](mailto:ajb@bennazar.org)

Jenner & Block LLP  
919 Third Ave  
New York NY 10022  
Attn: Robert Gordon, Esq., [rgordong@jenner.com](mailto:rgordong@jenner.com)  
Richard Levin, Esq., [rlevin@jenner.com](mailto:rlevin@jenner.com)

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq., [csteeg@jenner.com](mailto:csteeg@jenner.com)  
Melissa Root, Esq., [mroot@jenner.com](mailto:mroot@jenner.com)

**PR Department of Treasury:**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting, [Reylam.Guerra@hacienda.pr.gov](mailto:Reylam.Guerra@hacienda.pr.gov)  
Omar E. Rodríguez-Pérez, CPA, Assistant  
Secretary of Central Accounting,  
[Rodriguez.Omar@hacienda.pr.gov](mailto:Rodriguez.Omar@hacienda.pr.gov)  
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary  
of Internal Revenue and Tax Policy  
[angel.pantoja@hacienda.pr.gov](mailto:angel.pantoja@hacienda.pr.gov)  
Francisco Parés-Alicea, Secretary of the Treasury,  
[Francisco.pares@hacienda.pr.gov](mailto:Francisco.pares@hacienda.pr.gov)  
Francisco Pena Montanez, CPA, Assistant Secretary of  
the Treasury, [Francisco.Pena@hacienda.pr.gov](mailto:Francisco.Pena@hacienda.pr.gov)

**Counsel for the Fee Examiner:**

EDGE Legal Strategies, PSC  
252 Ponce de León Av, Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo, Esq., [elugo@edgelegalpr.com](mailto:elugo@edgelegalpr.com)

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler, [KStadler@gklaw.com](mailto:KStadler@gklaw.com)

<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Legal Fees for the Period April 1 through April 30, 2021</u></b>					
Professional	Position/Title	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Milagros Marcano Baez	Paralegal	Litigation	\$ 145.00	0.20	29.00
	<b>Totals</b>			<b>0.20</b>	<b>\$ 29.00</b>
	<b>Less: 10% Courtesy discount</b>				<b>\$ (2.90)</b>
<b>SUMMARY OF LEGAL FEES</b>					<b>\$ 26.10</b>
<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Disbursements for the Period April 1 through April 30, 2021</u></b>					
<b>Description - Expenses</b>			<b>Amounts</b>		
	<b>Totals</b>		<b>\$</b>		<b>-</b>
<b>SUMMARY OF DISBURSEMENTS</b>			<b>\$</b>		<b>-</b>



<b><u>ERS TITLE III</u></b>			
<b><u>Summary of Legal Fees for the Period April 1 through April 30, 2021</u></b>			
<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
219	Docketing	0.20	29.00
			<b>\$ 29.00</b>
	<b>Less: 10% Courtesy Discount</b>		<b>\$ (2.90)</b>
	<b>TOTALS</b>	<b>0.20</b>	<b>\$ 26.10</b>

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$23.49, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$23.49.

**Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández  
Ubaldo M. Fernández  
O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Ste. 800  
San Juan, PR 00918-1813  
Tel: (787) 282-5786  
Fax: (787) 753-8944

**Exhibit A**

850 AVE MUNOZ BENITEZ, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

---

April 30, 2021

FOMB IN RE ERS TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

RES. VIVE MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

April 30, 2021  
Bill #: 394047  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending April 30, 2021:

**Client.Matter: P1704 - 0**

**RE: GENERAL**

Total Professional Services	\$ 29.00
Less Discount	<u>\$ -2.90</u>
Net Professional Services	\$ 26.10
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 26.10</b>

IN ACCOUNT WITH

250 AVE MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

Client.Matter: P1704 . 0  
RE: GENERAL

**PROFESSIONAL SERVICES**

Date	Atty	Task	Description	Hours	Rate	Amount
4/01/21	MMB	219	Docket court notice received by email dated April 1, 2021, regarding order dkt. 1116 setting deadline to file supplemental statement - H. Bauer, U. Fernandez.	.10	145.00	14.50
4/06/21	MMB	219	Docket court notice received by email dated April 6, 2021, regarding order dkt. 1123 setting deadline to file supplemental motion, response, reply - H. Bauer, U. Fernandez.	.10	145.00	14.50

TOTAL PROFESSIONAL SERVICES	\$ 29.00
Less Discount	<u>\$ -2.90</u>
NET PROFESSIONAL SERVICES:	\$ 26.10

**SUMMARY OF PROFESSIONAL SERVICES**

Name	Hours	Rate	Total
MILAGROS MARCANO BAEZ	.20	145.00	29.00
<b>Total</b>	<b>.20</b>		<b>\$ 29.00</b>

**TOTAL THIS INVOICE** **\$ 26.10**

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

-----X  
In re:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.*

(Jointly Administered)

Debtors.<sup>1</sup>

-----X  
In re:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

Case No. 17 BK 3566-LTS

EMPLOYEES RETIREMENT SYSTEM OF THE  
GOVERNMENT OF THE COMMONWEALTH OF  
PUERTO RICO,

Debtor.

-----X  
**COVER SHEET TO FORTY-NINTH MONTHLY FEE APPLICATION OF**  
**O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES**  
**RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS**  
**TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR**  
**PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES**  
**RETIREMENT SYSTEM OF THE GOVERNMENT OF THE**  
**COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF**  
**MAY 1, 2021 THROUGH MAY 31, 2021**

<sup>1</sup> The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).



Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	May 1, 2021 through May 31, 2021
Amount of compensation sought as actual, reasonable and necessary:	\$1,199.25
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$1,199.25

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's forty-ninth monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for May 2021.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On August 5, 2021 sent to:

**Counsel for the Oversight Board:**

Proskauer Rose LLP  
Eleven Times Square  
New York, NY 10036  
Attn: Martin J. Bienstock, Esq.,  
[mbienstock@proskauer.com](mailto:mbienstock@proskauer.com)  
Ehud Barak, Esq., [ebarak@proskauer.com](mailto:ebarak@proskauer.com)

Proskauer Rose LLP  
70 West Madison Street, Chicago, IL 60602  
Attn: Paul V. Possinger, Esq.,  
[ppossinger@proskauer.com](mailto:ppossinger@proskauer.com)

**Counsel for AAFAF:**

O'Melveny & Myers LLP  
Times Square Tower, 7 Times Square  
New York, NY 10036  
Attn: John J. Rapisardi, Esq., [jrapisardi@omm.com](mailto:jrapisardi@omm.com)  
Suzanne Uhland, Esq., [suhland@omm.com](mailto:suhland@omm.com)  
Diana M. Pérez, Esq., [dperez@omm.com](mailto:dperez@omm.com)

**Counsel for PR Fiscal Agency and Financial  
Advisory Authority:**

Marini Pietrantoni Muñoz LLC  
MCS Plaza Suite 500, 255 Ponce de León Ave.  
San Juan, PR 00917  
Attn: Luis C. Marini-Biaggi, Esq.,  
[lmardini@mpmlawpr.com](mailto:lmardini@mpmlawpr.com)  
Carolina Velaz-Rivero, Esq., [cvelaz@mpmlawpr.com](mailto:cvelaz@mpmlawpr.com)

**Office of the United States Trustee District of PR:**

Edif. Ochoa, 500 Tanca Street, Suite 301  
San Juan, PR 00901  
Re: In re: Commonwealth of Puerto Rico  
Attn: Monsita Lecaroz, Esq.,  
[monsita.lecaroz@usdoj.gov](mailto:monsita.lecaroz@usdoj.gov)

**Counsel for the Official Committee of Unsecured  
Creditors:**

Paul Hastings LLP  
200 Park Avenue  
New York, NY 10166  
Attn: Luc. A. Despina, Esq.,  
[lucdespins@paulhastings.com](mailto:lucdespins@paulhastings.com)

Casillas, Santiago & Torres, LLC  
El Caribe Office Building, 53 Palmeras Street, Suite  
1601  
San Juan, PR 00901-2419  
Attn: Juan J. Casillas Ayala, Esq.,  
[jcasillas@cstlawpr.com](mailto:jcasillas@cstlawpr.com)  
Alberto J.E. Añeses Negrón, Esq.,  
[aaneses@cstlawpr.com](mailto:aaneses@cstlawpr.com)

**Counsel for the Official Committee of Retired  
Employees:**

Bennazar, García & Millian, C.S.P.  
Union Plaza, PH-A Piso 18, 416 Ave. Ponce de León  
Hato Rey, PR 00918  
Attn: A.J. Bennazar-Zequeira, Esq., [ajb@bennazar.org](mailto:ajb@bennazar.org)

Jenner & Block LLP  
919 Third Ave  
New York NY 10022  
Attn: Robert Gordon, Esq., [rgordong@jenner.com](mailto:rgordong@jenner.com)  
Richard Levin, Esq., [rlevin@jenner.com](mailto:rlevin@jenner.com)

Jenner & Block LLP  
353 N. Clark Street  
Chicago, IL 60654  
Attn: Catherine Steege, Esq., [csteeg@jenner.com](mailto:csteeg@jenner.com)  
Melissa Root, Esq., [mroot@jenner.com](mailto:mroot@jenner.com)

**PR Department of Treasury:**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting, [Reylam.Guerra@hacienda.pr.gov](mailto:Reylam.Guerra@hacienda.pr.gov)  
Omar E. Rodríguez-Pérez, CPA, Assistant  
Secretary of Central Accounting,  
[Rodriguez.Omar@hacienda.pr.gov](mailto:Rodriguez.Omar@hacienda.pr.gov)  
Angel L. Pantoja-Rodríguez Deputy Assistant Secretary  
of Internal Revenue and Tax Policy  
[angel.pantoja@hacienda.pr.gov](mailto:angel.pantoja@hacienda.pr.gov)  
Francisco Parés-Alicea, Secretary of the Treasury,  
[Francisco.pares@hacienda.pr.gov](mailto:Francisco.pares@hacienda.pr.gov)  
Francisco Pena Montanez, CPA, Assistant Secretary of  
the Treasury, [Francisco.Pena@hacienda.pr.gov](mailto:Francisco.Pena@hacienda.pr.gov)

**Counsel for the Fee Examiner:**

EDGE Legal Strategies, PSC  
252 Ponce de León Av, Citibank Tower, 12<sup>th</sup> Floor  
San Juan, PR 00918  
Attn: Eyck O. Lugo, Esq., [elugo@edgelegalpr.com](mailto:elugo@edgelegalpr.com)

Godfrey & Kahn, S.C.  
One East Main Street, Suite 500  
Madison, WI 53703  
Attn: Katherine Stadler, [KStadler@gklaw.com](mailto:KStadler@gklaw.com)

<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Legal Fees for the Period May 1 through May 31, 2021</u></b>					
<b>Professional</b>	<b>Position/Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Rosa M. Lazaro	Member	Corporate	350.00	1.30	455.00
Ubaldo Fernandez	Jr. Member	Litigation	225.00	0.60	135.00
Jorge A. Candelaria	Associate	Litigation	185.00	3.00	555.00
Paula A. Gonzalez Montalvo	Associate	Litigation	185.00	0.60	111.00
Milagros Marciano Baez	Paralegal	Litigation	145.00	0.10	14.50
Vanessa Sanchez	Paralegal	Litigation	155.00	0.40	62.00
	<b>Totals</b>			<b>6.00</b>	<b>\$ 1,332.50</b>
	<b>Less: 10% Courtesy discount</b>				<b>\$ (133.25)</b>
<b>SUMMARY OF LEGAL FEES</b>					<b>\$ 1,199.25</b>
<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Disbursements for the Period May 1 through May 31, 2021</u></b>					
<b>Description - Expenses</b>			<b>Amounts</b>		
	<b>Totals</b>		<b>\$</b>		<b>-</b>
<b>SUMMARY OF DISBURSEMENTS</b>			<b>\$</b>		<b>-</b>

<b><u>ERS TITLE III</u></b>			
<b><u>Summary of Legal Fees for the Period May 1 through May 31, 2021</u></b>			
<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
206	Documents Filed on Behalf of the Board	0.60	111.00
213	Labor, Pension Matters	0.40	140.00
219	Docketing	0.10	14.50
222	Claims and Claims Objections	3.00	555.00
224	Fee Application - O&B	1.90	512.00
			<b>\$ 1,332.50</b>
	<b>Less: 10% Courtesy discount</b>		<b>\$ (133.25)</b>
	<b>TOTALS</b>	<b>6.00</b>	<b>\$ 1,199.25</b>

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$1,079.33, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$1,079.33.

**Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández  
Ubaldo M. Fernández  
O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Ste. 800  
San Juan, PR 00918-1813  
Tel: (787) 282-5786  
Fax: (787) 753-8944

**Exhibit A**



850 AVE MUNOZ BENITEZ, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

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May 31, 2021

FOMB IN RE ERS TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

ESOL VIVE MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

May 31, 2021  
Bill #: 396677  
Billing Attorney: CGB

## BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
June 30, 2021:

**Client.Matter: P1704 - 0**

**RE: GENERAL**

Total Professional Services	\$ 785.50
Less Discount	<u>\$ -78.55</u>
Net Professional Services	\$ 706.95
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 706.95</b>

# O'NEILL & BORGES LLC

**Client.Matter: P1704 . 0**

**RE: GENERAL**

## PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
5/07/21	MMB	219	Docket court notice received by email dated May 4, 2021, regarding order dkt. 1148 setting hearing on disclosure statement - H. Bauer, U. Fernandez.	.10	145.00	14.50
5/13/21	PAG	206	File the Amended Joint Motion of the Commonwealth of Puerto Rico, the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, and the Puerto Rico Public Buildings Authority For an Order (I) Approving Disclosure Statement, (II) Fixing Voting Record Date, (III) Approving Confirmation Hearing Notice and Confirmation Schedule, (IV) Approving Solicitation Packages and Distribution Procedures, (V) Approving Forms of Ballots, and Voting and Election Procedures, (VI) Approving Notice of Non-Voting Status, (VII) Fixing Voting, Election, and Confirmation Deadlines, and (VIII) Approving Vote Tabulation Procedures at 17 BK 3566-LTS, docket no. 1153.	.20	185.00	37.00
5/13/21	PAG	206	File the Motion of Debtors for an Order Establishing, among other things, Procedures and Deadlines Concerning Objections to Confirmation and Discovery in Connection Therewith at 17 BK 3566-LTS, docket no. 1154.	.20	185.00	37.00
5/13/21	PAG	206	File the Notice of Filing of Disclosure Statement Motion and Confirmation Discovery Procedures Motion and Hearing Thereon at 17 BK 3566-LTS, docket no. 1155.	.20	185.00	37.00
5/19/21	JAC	222	Conduct research regarding pension system reciprocity as requested by R. M. Lazaro in order to answer inquiry by Proskauer Rose LLP.	.80	185.00	148.00

Bill #: 396677

May 31, 2021

5/20/21	RML	224	Review issue regarding impact of Act 106 on reciprocity plan provisions.	.40	350.00	140.00
5/21/21	RML	224	Respond to L. Stafford inquiry on reciprocity act application to certain claims.	.50	350.00	175.00
5/25/21	UMF	224	Draft forty-fifth monthly fee statement of O&B for the month of January 2021 in the Title III case of the ERS.	.30	225.00	67.50
5/26/21	VSN	224	As requested by U. Fernandez, review and compile January 2020 monthly fee application for Employee Retirement System Title III Case No. 17-3566.	.20	155.00	31.00
5/27/21	UMF	224	Draft forty-sixth monthly fee statement of O&B for the month of February in the Title III case of the ERS.	.30	225.00	67.50
5/27/21	VSN	224	As requested by U. Fernandez, review and compile February 2020 monthly fee application for Employee Retirement System Title III Case No. 17-3566.	.20	155.00	31.00

TOTAL PROFESSIONAL SERVICES \$ 785.50

Less Discount \$ -78.55

NET PROFESSIONAL SERVICES: \$ 706.95

### SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
ROSA M. LAZARO	.90	350.00	315.00
UBALDO M. FERNANDEZ BARRERA	.60	225.00	135.00
JORGE A. CANDELARIA	.80	185.00	148.00
PAULA A. GONZALEZ MONTALVO	.60	185.00	111.00
MILAGROS MARCANO BAEZ	.10	145.00	14.50
VANESSA SANCHEZ	.40	155.00	62.00
<b>Total</b>	<b>3.40</b>		<b>\$ 785.50</b>

**TOTAL THIS INVOICE \$ 706.95**

850 AVE MUNOZ BENITEZ, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

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May 31, 2021

FOMB IN RE ERS TITLE III

**RE: FISCAL PLAN**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

ESOL VIVE MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

May 31, 2021  
Bill #: 396678  
Billing Attorney: CGB

## BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
June 30, 2021:

**Client.Matter: P1704 - 2**

**RE: FISCAL PLAN**

Total Professional Services	\$ 547.00
Less Discount	<u>\$ -54.70</u>
Net Professional Services	\$ 492.30
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 492.30</b>

# O'NEILL & BORGES LLC

Client.Matter: P1704 . 2  
RE: FISCAL PLAN

## PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
5/21/21	JAC	222	Finalize research regarding pension system reciprocity as requested by R. M. Lazaro (1.8) and draft answer to inquiry by Proskauer Rose LLP regarding the matter (0.4).	2.20	185.00	407.00
5/25/21	RML	213	Review inquiries from UAW regarding AEELA participants accrued benefits in ERS.	.40	350.00	140.00

TOTAL PROFESSIONAL SERVICES

\$ 547.00

Less Discount

\$ -54.70

NET PROFESSIONAL SERVICES:

\$ 492.30

## SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
ROSA M. LAZARO	.40	350.00	140.00
JORGE A. CANDELARIA	2.20	185.00	407.00
<b>Total</b>	<b>2.60</b>		<b>\$ 547.00</b>

TOTAL THIS INVOICE

\$ 492.30